

REPORTING

Note X – Short-Term Debt

Short-term activities for the year ended December 31, 20__ was as follows:

Debt	Beginning Balance	Issued	Redeemed	Ending Balance 12/31/20__
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

INSTRUCTIONS TO PREPARER

The city/county/district should provide the information about short-term debt activities (e.g., anticipation notes, use of line of credit and similar loans, etc.) during year, even if not short-term debt is outstanding at the year end.

The city/county/district should describe the purpose for which the short-term debt was issued.

The city/county/district may also address how it intends to finance the payment of short-term debt outstanding at the end of the fiscal period.

For additional requirements for government-wide and proprietary funds see GASB Statement 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, paragraph 44.